

UNIFIED SCHOOL DISTRICT NO. 326

Logan, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2013

**MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas**

**UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas
June 30, 2013**

Superintendent – Larry Lysell

Clerk – Judy Stanton

Treasurer – Rachelle Leggett

BOARD MEMBERS

Rodney Sansom – President

Colby Greving – Vice President

Lynette Stockman

Jeff Hofaker

Steve Goble

Lloyd Schneider

Cory Daniels

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas
For the Year Ended June 30, 2013

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INDEPENDENT AUDITOR'S REPORT

**Board of Education
Unified School District No. 326
Logan, Kansas 67646**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 326, Logan, Kansas, a Municipality, as of and for the year ended June 30, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 326, Logan, Kansas to meet the requirements of the State of Kansas on the

basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 326 Logan, Kansas as of June 30, 2013, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 326 Logan, Kansas, as of June 30, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements – agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, and schedule of receipts and disbursements – student activity funds (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully submitted,
MAPES & MILLER LLP
Certified Public Accountants

November 11, 2013
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2013

| FUND | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|--|---|---|---------------------|---------------------|--|---|------------------------|
| General Funds | | | | | | | |
| General Fund | \$ 8,486 | \$ 1,429 | \$ 1,777,251 | \$ 1,785,816 | \$ 1,350 | \$ 29,726 | \$ 31,076 |
| Supplemental General Fund | - | 1,428 | 565,752 | 567,180 | - | 52,865 | 52,865 |
| Special Purpose Funds | | | | | | | |
| At Risk Fund (4 Year Old) | 58,475 | - | 32,099 | 48,111 | 42,463 | 889 | 43,352 |
| At Risk Fund (K-12) | 94,901 | - | 164,059 | 224,242 | 34,718 | - | 34,718 |
| Capital Outlay Fund | 400,718 | - | 43,330 | 270,714 | 173,334 | 161,593 | 334,927 |
| Driver Training Fund | 9,551 | - | 2,140 | 2,963 | 8,728 | - | 8,728 |
| Food Service Fund | 66,956 | 51 | 139,678 | 156,694 | 49,991 | 150 | 50,141 |
| Professional Development Fund | 6,910 | 40 | 7,550 | - | 14,500 | - | 14,500 |
| Summer School Fund | 17,145 | - | 10,000 | 9,421 | 17,724 | - | 17,724 |
| Special Education Fund | 155,224 | - | 317,575 | 368,514 | 104,285 | - | 104,285 |
| Vocational Education Fund | 29,265 | 278 | 29,553 | 33,367 | 25,729 | 5,554 | 31,283 |
| KPERS Special Retirement Contribution Fund | - | - | 99,140 | 99,140 | - | - | - |
| Federal Funds | (11,984) | 5,450 | 46,779 | 83,403 | (43,158) * | 39,253 | (3,905) |
| Gifts & Grants Fund | 28,870 | - | 161,506 | 92,605 | 97,771 | - | 97,771 |
| Contingency Reserve Fund | 163,210 | - | - | - | 163,210 | - | 163,210 |
| Textbook Rental & Student Material Revolving Fund | 9,493 | 208 | 6,776 | 1,240 | 15,237 | - | 15,237 |
| District Activity Funds | 26,864 | - | 15,600 | 16,490 | 25,974 | - | 25,974 |
| Trust Funds | | | | | | | |
| States Scholarship Fund | 18,250 | - | 242 | 500 | 17,992 | - | 17,992 |
| Sansom Scholarship Fund | 10,049 | - | 69 | 800 | 9,318 | - | 9,318 |
| Total Reporting Entity (Excluding Agency Funds) | <u>\$ 1,092,383</u> | <u>\$ 8,884</u> | <u>\$ 3,419,099</u> | <u>\$ 3,761,200</u> | <u>\$ 759,166</u> | <u>\$ 290,030</u> | <u>\$ 1,049,196</u> |

* See note 2B, Cash Basis Exception.

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Statement 1
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2013

| | |
|---|--------------------------------|
| Composition of Cash | |
| First National Bank | |
| Checking Accounts | \$ 1,500 |
| NOW Accounts | 585,346 |
| Savings | 897 |
| Certificates of Deposit | 318,892 |
| Farmers National Bank | |
| Checking Accounts | 1,500 |
| NOW Accounts | 75,889 |
| Savings | 149 |
| Certificates of Deposit | 9,169 |
| In-Substance Receipt in Transit | <u>106,947</u> |
| Total Cash | 1,100,289 |
| Agency Funds Per Schedule 3 | <u>(51,093)</u> |
| Total Reporting Entity (Excluding Agency Funds) | <u><u>\$ 1,049,196</u></u> |

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

NOTES TO THE FINANCIAL STATEMENT
June 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL REPORTING ENTITY

Unified School District No. 326, Logan, Kansas is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 326, Logan, Kansas, a Municipality.

B. REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the District for the year ended June 30, 2013.

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds--used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust Funds--used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency Funds--used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.)

C. REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2013.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Contingency Reserve Fund
Textbook & Student Material Revolving Fund
District Activity Funds
Federal Funds
Gifts & Grants Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY

A. Compliance With Kansas Statutes

1. Cash Basis Violation:

K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The District showed negative balances during the year ended June 30, 2013 in the General Fund, Supplemental General Fund and Professional Development Fund. The Activity Fund showed negative balances in Dance Team/Flags, Football/Weights, KAYS, High School Girls Basketball, and Junior High Girls Basketball during the year ended June 30, 2013 in violation of K.S.A. 10-1113.

2. Outstanding Checks:

K.S.A. 10-816 requires checks outstanding for two years or more be cancelled and restored to the fund originally charged. The District and the Activity Fund had checks listed on the outstanding check list that were more than two years old, thus violating K.S.A. 10-816.

3. Petty Cash:

K.S.A. 72-8208 requires petty cash funds to be reimbursed to amount established by resolution or ordinance and requires support to be kept for all expenditures paid with petty cash funds. The District petty cash account was not reimbursed for all expenditures paid during the year ended June 30, 2013 and supporting documentation was not available for all expenditures.

4. Mandatory Purchase of Products:

K.S.A. 75-3322 requires districts to make purchases of products offered by Kansas industries for the blind and severely disabled. The District failed to make mandatory purchases offered by these industries during the year ending June 30, 2013.

5. The District is not aware of any other non-compliance with Kansas statutes.

B. Cash Basis Exception

The District had a negative cash balance on June 30, 2013 in the Title I and Title IIA funds. K.S.A. 10-1116 provides an exception for a cash basis law violation for intergovernmental grant funds to expend money for grant purposes with the expectation of monies to be reimbursed to the District under conditions of the grant award. The District received Title I Funds of \$32,971 and Title IIA funds of \$10,188 during the year ended June 30, 2014 as reimbursement for the fiscal year 2013 expenditures.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during the designated "peak periods" when required coverage is 50%. All deposits were legally secured on June 30, 2013.

At June 30, 2013, the District's carrying amount of deposits was \$1,100,290 and the bank balance was \$1,161,731. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$341,456 was covered by federal depository insurance, and the remaining \$820,275 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Statutory Authority | Amount |
|---------------------------|-------------------------------|---------------------|----------|
| General Fund | At Risk Fund (4 Yr. Old) | K.S.A. 72-6428 | \$ 1,919 |
| General Fund | At Risk Fund (K-12) | K.S.A. 72-6428 | 74,059 |
| General Fund | Food Service Fund | K.S.A. 72-6428 | 30,433 |
| General Fund | Special Education Fund | K.S.A. 72-6428 | 225,054 |
| General Fund | Vocational Education Fund | K.S.A. 72-6428 | 29,553 |
| Supplemental General Fund | At Risk Fund (4 Yr. Old) | K.S.A. 72-6433 | 30,000 |
| Supplemental General Fund | At Risk Fund (K-12) | K.S.A. 72-6433 | 90,000 |
| Supplemental General Fund | Food Service Fund | K.S.A. 72-6433 | 484 |
| Supplemental General Fund | Professional Development Fund | K.S.A. 72-6433 | 7,500 |
| Supplemental General Fund | Summer School Fund | K.S.A. 72-6433 | 10,000 |
| Supplemental General Fund | Special Education Fund | K.S.A. 72-6433 | 30,000 |

5. DEFINED BENEFIT PENSION PLAN

Plan Description - Unified School District No. 326 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Compensated Absences

Annual Leave

The employees of Unified School District No. 326 are allowed ten days of annual leave per year, cumulative to ninety days. Annual leave accumulated greater than ninety days is paid out at the substitute pay rate to all employees. In addition, each certified employee may donate one of their ten annual leave days into a leave bank that will be shared by all certified employees who join the pool. Any certified employee who surpasses his/her own accumulated annual leave may use the leave bank upon approval of the leave bank committee. The leave bank is to be accumulative from one year to the next not to exceed 150 days.

Upon approval of the leave bank committee, the employee may draw up to the maximum number of days from the following schedule:

| | |
|-----------------------|---------|
| New employee | 10 days |
| Second year | 20 days |
| Third year and beyond | 30 days |

Any certified employee who does not join the pool shall be ineligible to belong for three years. After that time they may join the pool in the same manner as a newly hired employee.

The District has adopted an unused annual leave buy-back policy for employees upon retirement. The employee must currently be a full-time employee, must be eligible for full KPERS retirement benefits or have reached age 60, and must have 12 years or more of continuous employment service for the District to be eligible for payment. Any employee who meets the eligibility requirements will receive compensation for unused annual leave at the substitute pay rate. Payment will be according to the following scale:

| | |
|-----------------------------------|-------------|
| After 12 years and up to 15 years | 50 percent |
| After 16 years and up to 19 years | 75 percent |
| After 20 years | 100 percent |

The District also has an administrator annual leave buy-back policy based on a rate of \$83.33 per day and 15 years experience as an administrator in the District and is payable upon retirement. If the retiring administrator has less than 15 years experience the buy-back is based upon the following payment scale:

| | |
|-----------------------------------|-------------|
| After 7 years and up to 11 years | 50 percent |
| After 11 years and up to 15 years | 75 percent |
| After 15 years | 100 percent |

As of June 30, 2012, the District had four employees eligible for annual leave buy-back.

Vacation Pay

The superintendent is allowed four weeks of vacation a year. Other twelve-month employees earn vacation based on the following schedule for calendar years of completed service:

| <u>Completed Years Of Service</u> | <u>Vacation Days Earned</u> |
|--|---------------------------------|
| 1 st and 2 nd years | 5 days |
| 3 rd through 10 th years | 10 days |
| 11 th year | 11 days |
| 12 th year | 12 days |
| 13 th year | 13 days |
| 14 th year | 14 days |
| 15 th year | 15 days |
| 20 th year | 20 days |

7. RISK MANAGEMENT

The Unified School District No. 326 is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks.

During the year ended June 30, 2013, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

8. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$106,947 subsequent to June 30, 2013 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2013.

9. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through the date of this report, and does not believe any events have occurred which effect the financial statement as presented.

**UNIFIED SCHOOL DISTRICT NO. 326
LOGAN, KANSAS**

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2013

UNIFIED SCHOOL DISTRICT NO. 326

Logan, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

For the Year Ended June 30, 2013

| Funds | Certified Budget | Adjustment to Comply with Legal Max | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|--|---------------------|---|--|-----------------------------------|---|-----------------------------|
| General Fund | \$ 1,792,346 | \$ (57,570) | \$ 51,040 | \$ 1,785,816 | \$ 1,785,816 | \$ - |
| Supplemental General Fund | 570,000 | - | 2,775 | 572,775 | 567,180 | (5,595) |
| Special Purpose Funds | | | | | | |
| At Risk Fund (4 yr. old) | 67,837 | - | - | 67,837 | 48,111 | (19,726) |
| At Risk Fund (K-12) | 236,532 | - | - | 236,532 | 224,242 | (12,290) |
| Capital Outlay Fund | 465,746 | - | - | 465,746 | 270,714 | (195,032) |
| Driver Training Fund | 10,631 | - | - | 10,631 | 2,963 | (7,668) |
| Food Service Fund | 190,362 | - | - | 190,362 | 156,694 | (33,668) |
| Professional Development Fund | 8,100 | - | - | 8,100 | - | (8,100) |
| Summer School Fund | 22,910 | - | - | 22,910 | 9,421 | (13,489) |
| Special Education Fund | 464,889 | - | - | 464,889 | 368,514 | (96,375) |
| Vocational Education Fund | 54,523 | - | - | 54,523 | 33,367 | (21,156) |
| KPERS Special Retirement Contribution Fund | 110,288 | - | - | 110,288 | 99,140 | (11,148) |

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013

| GENERAL FUND | | | |
|----------------------------|------------------|---------------------|-----------------------------|
| | Actual | Budget | Variance Over (Under) |
| RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Valorem Tax | | | |
| Tax in Process | \$ 9,733 | \$ 17,542 | \$ (7,809) |
| Current Tax | 322,574 | 304,477 | 18,097 |
| Delinquent Tax | 1,860 | - | 1,860 |
| Mineral Production Tax | 15,793 | 10,000 | 5,793 |
| State Equalization Aid | 1,151,197 | 1,211,082 | (59,885) |
| Special Education Aid | 225,054 | 249,145 | (24,091) |
| Reimbursements | 50,890 | - | 50,890 |
| Federal Reimbursements | 150 | - | 150 |
| Total Receipts | <u>1,777,251</u> | <u>\$ 1,792,246</u> | <u>\$ (14,995)</u> |
| EXPENDITURES | | | |
| Instruction | | | |
| Salaries | | | |
| Certified | 569,883 | \$ 610,000 | \$ (40,117) |
| Noncertified | 60,304 | 50,000 | 10,304 |
| Employee Benefits | | | |
| Insurance | 215,602 | 215,000 | 602 |
| Social Security & Medicare | 86,007 | 60,000 | 26,007 |
| Other | 4,047 | 4,000 | 47 |
| Other Purchased Services | | | |
| Other | 9,675 | - | 9,675 |
| Supplies | | | |
| General | 14,103 | 3,500 | 10,603 |
| Textbooks | 4,417 | - | 4,417 |
| Miscellaneous | 23,411 | 10,000 | 13,411 |
| Property | 7,526 | 15,000 | (7,474) |
| Other | 17,294 | 30,000 | (12,706) |
| Total Instruction | <u>1,012,269</u> | <u>997,500</u> | <u>14,769</u> |

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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013**

| GENERAL FUND (Cont.) | | | |
|---|----------------|----------------|--------------------------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
| EXPENDITURES (Cont.) | | | |
| Student Support Services | | | |
| Employee Benefits | | | |
| Other | \$ 642 | \$ 200 | \$ 442 |
| Purchased Professional & Technical Services | 8,668 | 500 | 8,168 |
| Supplies | 96 | 500 | (404) |
| Property | 30 | 500 | (470) |
| Total Student Support Services | <u>9,436</u> | <u>1,700</u> | <u>7,736</u> |
| Instructional Support Staff | | | |
| Supplies | | | |
| Books & Periodicals | 3,897 | 4,000 | (103) |
| Technology | 35 | - | 35 |
| Miscellaneous | 214 | - | 214 |
| Total Instructional Support Staff | <u>4,146</u> | <u>4,000</u> | <u>146</u> |
| General Administration | | | |
| Salaries | | | |
| Certified | 33,000 | 37,000 | (4,000) |
| Employee Benefits | | | |
| Insurance | 16,856 | 18,000 | (1,144) |
| Social Security & Medicare | 2,507 | 3,000 | (493) |
| Other | 8,310 | 10,000 | (1,690) |
| Purchased Professional & Technical Services | 8,425 | 1,000 | 7,425 |
| Other Purchased Services | | | |
| Insurance | 32,944 | 30,000 | 2,944 |
| Communications | 3,596 | 3,500 | 96 |
| Other | 7,551 | 5,000 | 2,551 |
| Supplies | 324 | 3,000 | (2,676) |
| Property | 4,595 | 4,000 | 595 |
| Other | 8,907 | 7,000 | 1,907 |
| Total General Administration | <u>127,015</u> | <u>121,500</u> | <u>5,515</u> |

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013

GENERAL FUND (Cont.)

| | Actual | Budget | Variance Over (Under) |
|--|----------------|----------------|-----------------------------|
| EXPENDITURES (Cont.) | | | |
| School Administration | | | |
| Salaries | | | |
| Certified | \$ 56,376 | \$ 60,000 | \$ (3,624) |
| Noncertified | 28,679 | 30,000 | (1,321) |
| Employee Benefits | | | |
| Insurance | 26,331 | 25,000 | 1,331 |
| Social Security & Medicare | 6,325 | 7,000 | (675) |
| Other | 8,358 | 10,000 | (1,642) |
| Purchased Professional & Technical Services | 2,544 | 2,600 | (56) |
| Other Purchased Services | | | |
| Communications | - | 100 | (100) |
| Other | 2,570 | 400 | 2,170 |
| Supplies | 1,796 | 3,000 | (1,204) |
| Property | 3,565 | 1,000 | 2,565 |
| | <u>136,544</u> | <u>139,100</u> | <u>(2,556)</u> |
| Total School Administration | | | |
| Operation & Maintenance | | | |
| Salaries | | | |
| Noncertified | 334 | 500 | (166) |
| Employee Benefits | | | |
| Insurance | 12,805 | 12,000 | 805 |
| Social Security & Medicare | 26 | 100 | (74) |
| Other | 6,000 | 5,000 | 1,000 |
| Purchased Property Services | | | |
| Cleaning | - | 100 | (100) |
| Repairs & Maintenance | 1,736 | 7,000 | (5,264) |
| Repair of Buildings | 263 | 2,000 | (1,737) |
| Other | 340 | 2,000 | (1,660) |
| Supplies | | | |
| General | 4,378 | 8,000 | (3,622) |
| Energy | | | |
| Heating | 4,232 | - | 4,232 |
| Property | - | 500 | (500) |
| | <u>30,114</u> | <u>37,200</u> | <u>(7,086)</u> |
| Total Operation & Maintenance | | | |

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013

GENERAL FUND (Cont.)

| | Actual | Budget | Variance Over (Under) |
|---|---------------|---------------|-----------------------------|
| EXPENDITURES (Cont.) | | | |
| Vehicle Operating Services | | | |
| Salaries | | | |
| Noncertified | \$ 55,892 | \$ 60,000 | \$ (4,108) |
| Employee Benefits | | | |
| Insurance | - | 2,500 | (2,500) |
| Social Security & Medicare | 4,246 | 4,500 | (254) |
| Other | 5,699 | 1,000 | 4,699 |
| Other Purchased Services | | | |
| Insurance | 7,682 | 7,000 | 682 |
| Motor Fuel | 290 | - | 290 |
| Equipment | 985 | - | 985 |
| Other | 6,404 | 5,000 | 1,404 |
| | <u>81,198</u> | <u>80,000</u> | <u>1,198</u> |
| Total Vehicle Operating Services | | | |
| Vehicle & Maintenance Services | | | |
| Purchased Property Services | 21,593 | 10,000 | 11,593 |
| Other Purchased Services | 405 | - | 405 |
| Supplies | 30 | 100 | (70) |
| Equipment | 2,040 | - | 2,040 |
| Other | 8 | 100 | (92) |
| | <u>24,076</u> | <u>10,200</u> | <u>13,876</u> |
| Total Vehicle & Maintenance Services | | | |
| Other Student Transportation Services | | | |
| Other Purchased Services | - | 300 | (300) |
| Other | - | 100 | (100) |
| | <u>-</u> | <u>400</u> | <u>(400)</u> |
| Total Other Student Transportation Services | | | |

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2013

GENERAL FUND (Cont.)

| | Actual | Budget | Variance Over (Under) |
|--|------------------|---------------------|-----------------------------|
| EXPENDITURES (Cont.) | | | |
| Outgoing Transfers | | | |
| At Risk Fund (4 Yr. Old) | \$ 1,919 | \$ 10,000 | \$ (8,081) |
| At Risk Fund (K-12) | 74,059 | 80,000 | (5,941) |
| Food Service Fund | 30,433 | 30,746 | (313) |
| Summer School Fund | - | 10,000 | (10,000) |
| Special Education Fund | 225,054 | 250,000 | (24,946) |
| Vocational Education Fund | 29,553 | 20,000 | 9,553 |
| Total Outgoing Transfers | <u>361,018</u> | <u>400,746</u> | <u>(39,728)</u> |
| Adjustment to Comply with Legal Max | <u>-</u> | <u>(57,570)</u> | <u>57,570</u> |
| Legal General Fund Budget | 1,785,816 | 1,734,776 | 51,040 |
| Adjustment for Qualifying Budget Credits | | | |
| Reimbursements | <u>-</u> | <u>51,040</u> | <u>(51,040)</u> |
| Total Expenditures | <u>1,785,816</u> | <u>\$ 1,785,816</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | (8,565) | | |
| UNENCUMBERED CASH, July 1, 2012 | 8,486 | | |
| Prior Year Cancelled Encumbrance | <u>1,429</u> | | |
| UNENCUMBERED CASH, June 30, 2013 | <u>\$ 1,350</u> | | |

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013

SUPPLEMENTAL GENERAL FUND

| | Actual | Budget | Variance Over (Under) |
|---|----------------|-------------------|-----------------------------|
| RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Valorem Tax | | | |
| Tax in Process | \$ 13,591 | \$ 22,297 | \$ (8,706) |
| Current Tax | 498,426 | 462,737 | 35,689 |
| Delinquent Tax | 3,370 | - | 3,370 |
| Motor Vehicle Tax | 31,990 | 31,010 | 980 |
| Recreational Vehicle Tax | 678 | 790 | (112) |
| Reimbursements | 2,775 | - | 2,775 |
| Supplemental State Aid | 14,922 | 15,504 | (582) |
| | <u>565,752</u> | <u>\$ 532,338</u> | <u>\$ 33,414</u> |
| Total Receipts | | | |
| EXPENDITURES | | | |
| Instruction | | | |
| Salaries | | | |
| Certified | 21,622 | \$ - | \$ 21,622 |
| Purchased Professional & Technical Services | 2,500 | 2,500 | - |
| Supplies | | | |
| Technology | - | 8,000 | (8,000) |
| Miscellaneous | 1,451 | 5,000 | (3,549) |
| Property | - | 10,000 | (10,000) |
| | <u>25,573</u> | <u>25,500</u> | <u>73</u> |
| Total Instruction | | | |
| General Administration | | | |
| Salaries | | | |
| Noncertified | 29,034 | 35,000 | (5,966) |
| Employee Benefits | | | |
| Social Security & Medicare | 2,071 | 3,000 | (929) |
| Other | 26 | 100 | (74) |
| Purchased Property Services | - | 3,000 | (3,000) |
| Other Purchased Services | - | 5,000 | (5,000) |
| Supplies | - | 100 | (100) |
| | <u>31,131</u> | <u>46,200</u> | <u>(15,069)</u> |
| Total General Administration | | | |

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2013

SUPPLEMENTAL GENERAL FUND (Cont.)

| | Actual | Budget | Variance Over (Under) |
|---|----------------|-------------------|-----------------------------|
| EXPENDITURES (Cont.) | | | |
| Operations & Maintenance | | | |
| Salaries | | | |
| Noncertified | \$ 78,444 | \$ 75,000 | \$ 3,444 |
| Employee Benefits | | | |
| Insurance | 28,546 | 30,000 | (1,454) |
| Social Security & Medicare | 5,614 | 6,000 | (386) |
| Other | 2,605 | 100 | 2,505 |
| Purchased Property Services | | | |
| Water/Sewer | 3,792 | 3,000 | 792 |
| Repairs & Maintenance | 250 | 50,000 | (49,750) |
| Repair of Buildings | 80,217 | - | 80,217 |
| Other Purchased Services | | | |
| Other | - | 200 | (200) |
| Supplies | | | |
| General | 15,388 | 17,000 | (1,612) |
| Energy | | | |
| Heating | 30,162 | 35,000 | (4,838) |
| Electricity | 38,938 | 35,000 | 3,938 |
| Total Operations & Maintenance | 283,956 | 251,300 | 32,656 |
| Vehicle Operating Services | | | |
| Motor Fuel | 42,851 | 42,000 | 851 |
| Equipment | 15,685 | 46,000 | (30,315) |
| Total Vehicle Operating Services | 58,536 | 88,000 | (29,464) |
| Outgoing Transfers | | | |
| At-Risk (4 Yr. Old) Fund | 30,000 | 10,000 | 20,000 |
| At-Risk (K-12) Fund | 90,000 | 68,000 | 22,000 |
| Food Service Fund | 484 | 15,000 | (14,516) |
| Professional Development Fund | 7,500 | 6,000 | 1,500 |
| Summer School Fund | 10,000 | - | 10,000 |
| Special Education Fund | 30,000 | 35,000 | (5,000) |
| Vocational Education Fund | - | 25,000 | (25,000) |
| Total Outgoing Transfers | 167,984 | 159,000 | 8,984 |
| Legal Supplemental General Fund Budget | 567,180 | 570,000 | (2,820) |
| Adjustment for Qualifying Budget Credits | | | |
| Reimbursements | - | 2,775 | (2,775) |
| Total Expenditures | 567,180 | \$ 572,775 | \$ (5,595) |
| Receipts Over (Under) Expenditures | (1,428) | | |
| UNENCUMBERED CASH, July 1, 2012 | - | | |
| Prior Year Cancelled Encumbrance | 1,428 | | |
| UNENCUMBERED CASH, June 30, 2013 | \$ - | | |

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Schedule 2-3

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013**

AT RISK FUND (4 YEAR OLD)

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|------------------|------------------|-----------------------------|
| RECEIPTS | | | |
| Other Revenue from Local Sources | \$ 180 | \$ - | \$ 180 |
| Incoming Transfers | | | |
| General Fund | 1,919 | 10,000 | (8,081) |
| Supplemental General Fund | 30,000 | 10,000 | 20,000 |
| | <u>32,099</u> | <u>20,000</u> | <u>12,099</u> |
| Total Receipts | <u>32,099</u> | <u>\$ 20,000</u> | <u>\$ 12,099</u> |
| EXPENDITURES | | | |
| Instruction | | | |
| Salaries | | | |
| Certified | 17,352 | \$ 25,000 | \$ (7,648) |
| Noncertified | 14,695 | 16,000 | (1,305) |
| Employee Benefits | | | |
| Insurance | 12,349 | 6,000 | 6,349 |
| Social Security & Medicare | 1,712 | 5,000 | (3,288) |
| Other | 22 | 95 | (73) |
| Other Purchased Services | | | |
| Other | 873 | 2,742 | (1,869) |
| Supplies | | | |
| General | 601 | 8,000 | (7,399) |
| Textbooks | 109 | - | 109 |
| Miscellaneous | 398 | 5,000 | (4,602) |
| | <u>48,111</u> | <u>\$ 67,837</u> | <u>\$ (19,726)</u> |
| Total Expenditures | <u>48,111</u> | <u>\$ 67,837</u> | <u>\$ (19,726)</u> |
| Receipts Over (Under) Expenditures | (16,012) | | |
| UNENCUMBERED CASH, July 1, 2012 | <u>58,475</u> | | |
| UNENCUMBERED CASH, June 30, 2013 | <u>\$ 42,463</u> | | |

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Schedule 2-4

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013**

AT RISK FUND (K-12)

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|------------------------------------|------------------|-------------------|--------------------------------------|
| RECEIPTS | | | |
| Incoming Transfers | | | |
| General Fund | \$ 74,059 | \$ 80,000 | \$ (5,941) |
| Supplemental General Fund | 90,000 | 68,000 | 22,000 |
| | <u>164,059</u> | <u>\$ 148,000</u> | <u>\$ 16,059</u> |
| EXPENDITURES | | | |
| Instruction | | | |
| Salaries | | | |
| Certified | 209,398 | \$ 193,450 | \$ 15,948 |
| Noncertified | 11,627 | 23,254 | (11,627) |
| Employee Benefits | | | |
| Social Security & Medicare | 1,306 | 4,082 | (2,776) |
| Other | 1,172 | 5,646 | (4,474) |
| Other Purchased Services | | | |
| Other | 100 | - | 100 |
| Supplies | | | |
| General | - | 100 | (100) |
| Technology | 302 | - | 302 |
| Property | 337 | - | 337 |
| Student Support Services | | | |
| Supplies | - | 5,000 | (5,000) |
| Property | - | 5,000 | (5,000) |
| | <u>224,242</u> | <u>\$ 236,532</u> | <u>\$ (12,290)</u> |
| Receipts Over (Under) Expenditures | (60,183) | | |
| UNENCUMBERED CASH, July 1, 2012 | <u>94,901</u> | | |
| UNENCUMBERED CASH, June 30, 2013 | <u>\$ 34,718</u> | | |

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013

CAPITAL OUTLAY FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|------------------------------------|-------------------|-------------------|--------------------------------------|
| RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Valorem Tax | | | |
| Tax in Process | \$ 2,093 | \$ 3,994 | \$ (1,901) |
| Delinquent Tax | 356 | - | 356 |
| Motor Vehicle Tax | 5,260 | 5,101 | 159 |
| Recreational Vehicle Tax | 111 | 129 | (18) |
| Interest on Idle Funds | 1,659 | - | 1,659 |
| Other Revenue from Local Sources | <u>33,851</u> | <u>40,000</u> | <u>(6,149)</u> |
| Total Receipts | <u>43,330</u> | <u>\$ 49,224</u> | <u>\$ (5,894)</u> |
| EXPENDITURES | | | |
| Instruction | | | |
| Property | - | \$ 80,930 | \$ (80,930) |
| Student Support Services | | | |
| Property | 622 | 97,384 | (96,762) |
| Operations & Maintenance | | | |
| Property | <u>270,092</u> | <u>287,432</u> | <u>(17,340)</u> |
| Total Expenditures | <u>270,714</u> | <u>\$ 465,746</u> | <u>\$ (195,032)</u> |
| Receipts Over (Under) Expenditures | (227,384) | | |
| UNENCUMBERED CASH, July 1, 2012 | <u>400,718</u> | | |
| UNENCUMBERED CASH, June 30, 2013 | <u>\$ 173,334</u> | | |

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013

DRIVER TRAINING FUND

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|-----------------|------------------|-----------------------------|
| RECEIPTS | | | |
| Other Revenue from Local Sources | \$ 1,210 | \$ - | \$ 1,210 |
| State Aid | <u>930</u> | <u>1,080</u> | <u>(150)</u> |
| Total Receipts | <u>2,140</u> | <u>\$ 1,080</u> | <u>\$ 1,060</u> |
| EXPENDITURES | | | |
| Instruction | | | |
| Salaries | | | |
| Certified | 2,750 | \$ 10,000 | \$ (7,250) |
| Employee Benefits | | | |
| Social Security & Medicare | 210 | 431 | (221) |
| Other | <u>3</u> | <u>200</u> | <u>(197)</u> |
| Total Expenditures | <u>2,963</u> | <u>\$ 10,631</u> | <u>\$ (7,668)</u> |
| Receipts Over (Under) Expenditures | (823) | | |
| UNENCUMBERED CASH, July 1, 2012 | <u>9,551</u> | | |
| UNENCUMBERED CASH, June 30, 2013 | <u>\$ 8,728</u> | | |

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013

FOOD SERVICE FUND

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|------------------|-------------------|-----------------------------|
| RECEIPTS | | | |
| Federal Aid | \$ 68,314 | \$ 50,200 | \$ 18,114 |
| State Aid | 1,095 | 962 | 133 |
| Food Service | 37,594 | 41,462 | (3,868) |
| Interest on Idle Funds | 765 | - | 765 |
| Miscellaneous | 993 | - | 993 |
| Incoming Transfers | | | |
| General Fund | 30,433 | 30,746 | (313) |
| Supplemental General Fund | 484 | 15,000 | (14,516) |
| Total Receipts | 139,678 | \$ 138,370 | \$ 1,308 |
| EXPENDITURES | | | |
| Operations & Maintenance | | | |
| Salaries | | | |
| Noncertified | 1,391 | \$ 5,000 | \$ (3,609) |
| Employee Benefits | | | |
| Social Security & Medicare | 106 | 100 | 6 |
| Other | 2,051 | 3,700 | (1,649) |
| Other Purchased Services | 295 | 500 | (205) |
| Supplies | | | |
| General | 13 | - | 13 |
| Miscellaneous | - | 500 | (500) |
| Property | 5,330 | 10,000 | (4,670) |
| Food Service Operation | | | |
| Salaries | | | |
| Noncertified | 46,745 | 50,000 | (3,255) |
| Employee Benefits | | | |
| Insurance | 12,953 | 15,000 | (2,047) |
| Social Security & Medicare | 4,053 | 4,000 | 53 |
| Other | 52 | 100 | (48) |
| Other Purchased Services | 1,247 | 300 | 947 |
| Supplies | | | |
| Food & Milk | 79,815 | 87,162 | (7,347) |
| Miscellaneous | 2,574 | 8,000 | (5,426) |
| Property | 69 | 6,000 | (5,931) |
| Total Expenditures | 156,694 | \$ 190,362 | \$ (33,668) |
| Receipts Over (Under) Expenditures | (17,016) | | |
| UNENCUMBERED CASH, July 1, 2012 | 66,956 | | |
| Prior Year Cancelled Encumbrance | 51 | | |
| UNENCUMBERED CASH, June 30, 2013 | <u>\$ 49,991</u> | | |

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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013**

PROFESSIONAL DEVELOPMENT FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|------------------|-----------------|--------------------------------------|
| RECEIPTS | | | |
| Reimbursements | \$ 50 | \$ - | \$ 50 |
| Incoming Transfer | | | |
| Supplemental General Fund | <u>7,500</u> | <u>6,000</u> | <u>1,500</u> |
| Total Receipts | <u>7,550</u> | <u>\$ 6,000</u> | <u>\$ 1,550</u> |
| EXPENDITURES | | | |
| Instructional Support Staff | | | |
| Salaries | | | |
| Noncertified | - | \$ 500 | \$ (500) |
| Employee Benefits | | | |
| Social Security & Medicare | - | 100 | (100) |
| Other | - | 500 | (500) |
| Purchased Professional & Technical Services | - | 1,000 | (1,000) |
| Other Purchased Services | - | 5,000 | (5,000) |
| Other | <u>-</u> | <u>1,000</u> | <u>(1,000)</u> |
| Total Expenditures | <u>-</u> | <u>\$ 8,100</u> | <u>\$ (8,100)</u> |
| Receipts Over (Under) Expenditures | 7,550 | | |
| UNENCUMBERED CASH, July 1, 2012 | 6,910 | | |
| Prior Year Cancelled Encumbrance | <u>40</u> | | |
| UNENCUMBERED CASH, June 30, 2013 | <u>\$ 14,500</u> | | |

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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013**

SUMMER SCHOOL FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|------------------|------------------|--------------------------------------|
| RECEIPTS | | | |
| Incoming Transfers | | | |
| General Fund | \$ - | \$ 10,000 | \$ (10,000) |
| Supplemental General Fund | 10,000 | - | 10,000 |
| | <u>10,000</u> | <u>-</u> | <u>10,000</u> |
| Total Receipts | <u>10,000</u> | <u>\$ 10,000</u> | <u>\$ -</u> |
| EXPENDITURES | | | |
| Instruction | | | |
| Salaries | | | |
| Certified | 6,261 | \$ 12,000 | \$ (5,739) |
| Employee Benefits | | | |
| Social Security & Medicare | 479 | 5,000 | (4,521) |
| Other | 6 | 100 | (94) |
| Purchased Professional & Technical Services | - | 1,000 | (1,000) |
| Other Purchased Services | - | 3,500 | (3,500) |
| Supplies | | | |
| Miscellaneous | - | 1,310 | (1,310) |
| Other | 1,235 | - | 1,235 |
| Student Support Services | | | |
| Other | 1,440 | - | 1,440 |
| | <u>1,440</u> | <u>-</u> | <u>1,440</u> |
| Total Expenditures | <u>9,421</u> | <u>\$ 22,910</u> | <u>\$ (13,489)</u> |
| Receipts Over (Under) Expenditures | 579 | | |
| UNENCUMBERED CASH, July 1, 2012 | <u>17,145</u> | | |
| UNENCUMBERED CASH, June 30, 2013 | <u>\$ 17,724</u> | | |

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013

SPECIAL EDUCATION FUND

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|-------------------|-------------------|-----------------------------|
| RECEIPTS | | | |
| Other Revenue from Local Sources | \$ 62,521 | \$ 62,000 | \$ 521 |
| Incoming Transfers | | | |
| General Fund | 225,054 | 250,000 | |
| Supplemental General Fund | 30,000 | 35,000 | (5,000) |
| | <u>317,575</u> | <u>\$ 347,000</u> | <u>\$ (29,425)</u> |
| EXPENDITURES | | | |
| Instruction | | | |
| Salaries | | | |
| Certified | 40,626 | \$ 61,889 | \$ (21,263) |
| Noncertified | 3,853 | 8,000 | (4,147) |
| Employee Benefits | | | |
| Insurance | 13,307 | 22,000 | (8,693) |
| Social Security & Medicare | 3,165 | 5,000 | (1,835) |
| Other | 40 | 5,000 | (4,960) |
| Other Purchased Services | | | |
| Payment to Special Education Coop | | | |
| Assessments | 81,814 | 133,000 | (51,186) |
| Flowthrough | 225,054 | 228,000 | (2,946) |
| Supplies | | | |
| General | 15 | 1,500 | (1,485) |
| General Administration | | | |
| Salaries | | | |
| Certified | - | 300 | (300) |
| Other Purchased Services | 293 | - | 293 |
| Other | 347 | 200 | 147 |
| | <u>368,514</u> | <u>\$ 464,889</u> | <u>\$ (96,375)</u> |
| Receipts Over (Under) Expenditures | (50,939) | | |
| UNENCUMBERED CASH, July 1, 2012 | <u>155,224</u> | | |
| UNENCUMBERED CASH, June 30, 2013 | <u>\$ 104,285</u> | | |

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-11

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2013

VOCATIONAL EDUCATION FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|------------------------------------|------------------|------------------|--------------------------------------|
| RECEIPTS | | | |
| Miscellaneous | \$ - | \$ 1,000 | \$ (1,000) |
| Incoming Transfers | | | |
| General Fund | 29,553 | 20,000 | 9,553 |
| Supplemental General Fund | - | 25,000 | (25,000) |
| | <u>29,553</u> | <u>\$ 46,000</u> | <u>\$ (16,447)</u> |
| Total Receipts | | | |
| EXPENDITURES | | | |
| Instruction | | | |
| Salaries | | | |
| Certified | 21,314 | \$ 25,000 | \$ (3,686) |
| Noncertified | - | 2,500 | (2,500) |
| Employee Benefits | | | |
| Social Security & Medicare | 1,602 | - | 1,602 |
| Other | 20 | 100 | (80) |
| Supplies | | | |
| Miscellaneous | 10,431 | 20,000 | (9,569) |
| Instructional Support Staff | | | |
| Supplies | | | |
| Books & Periodicals | - | 2,695 | (2,695) |
| School Administration | | | |
| Property | - | 4,228 | (4,228) |
| | <u>33,367</u> | <u>\$ 54,523</u> | <u>\$ (21,156)</u> |
| Total Expenditures | | | |
| Receipts Over (Under) Expenditures | (3,814) | | |
| UNENCUMBERED CASH, July 1, 2012 | 29,265 | | |
| Prior Year Cancelled Encumbrance | <u>278</u> | | |
| UNENCUMBERED CASH, June 30, 2013 | <u>\$ 25,729</u> | | |

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-12

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013**

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|------------------------------------|---------------|-------------------|--------------------------------------|
| RECEIPTS | | | |
| State Aid | \$ 99,140 | \$ 110,288 | \$ (11,148) |
| EXPENDITURES | | | |
| Instruction | | | |
| Employee Benefits | 75,346 | \$ 86,000 | \$ (10,654) |
| Student Support | | | |
| Employee Benefits | 1,983 | 1,800 | 183 |
| General Administration | | | |
| Employee Benefits | 2,974 | 3,000 | (26) |
| School Administration | | | |
| Employee Benefits | 1,982 | 1,800 | 182 |
| Operations & Maintenance | | | |
| Employee Benefits | 8,923 | 9,000 | (77) |
| Student Transportation Services | | | |
| Employee Benefits | 3,966 | 4,300 | (334) |
| Food Service | | | |
| Employee Benefits | 3,966 | 4,388 | (422) |
| Total Expenditures | <u>99,140</u> | <u>\$ 110,288</u> | <u>\$ (11,148)</u> |
| Receipts Over (Under) Expenditures | - | | |
| UNENCUMBERED CASH, July 1, 2012 | <u>-</u> | | |
| UNENCUMBERED CASH, June 30, 2013 | <u>\$ -</u> | | |

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013

| | FEDERAL FUNDS | | | | | | |
|---|---------------|-------------|---------|--------------------------|-------------|-----------|-----------------------------|
| | Title I | Title II A | Title V | Small Rural School | Total | Budget** | Variance Over (Under) |
| RECEIPTS | | | | | | | |
| Federal Aid | \$ 12,975 | \$ - | \$ - | \$ 33,804 | \$ 46,779 | \$ 43,197 | \$ 3,582 |
| EXPENDITURES | | | | | | | |
| Instruction | | | | | | | |
| Salaries | | | | | | | |
| Certified | 2,538 | - | - | - | 2,538 | \$ 34,000 | \$ (31,462) |
| Employee Benefits | | | | | | | |
| Insurance | 15,392 | - | - | - | 15,392 | 13,500 | 1,892 |
| Social Security & Medicare | 1,668 | - | - | - | 1,668 | 2,500 | (832) |
| Other | 4,644 | 450 | - | - | 5,094 | 1,700 | 3,394 |
| Other Purchased Services | 9,675 | - | - | - | 9,675 | - | 9,675 |
| Supplies | 44 | - | - | - | 44 | 500 | (456) |
| Property | - | - | - | - | - | 3,497 | (3,497) |
| Instructional Support Staff | | | | | | | |
| Salaries | | | | | | | |
| Certified | - | 50 | - | - | 50 | - | 50 |
| Noncertified | - | 221 | - | - | 221 | - | 221 |
| Employee Benefits | | | | | | | |
| Social Security & Medicare | - | 17 | - | - | 17 | - | 17 |
| Purchased Professional & Technical Services | - | 635 | - | - | 635 | 10,000 | (9,365) |
| Supplies | | | | | | | |
| Technology | - | - | - | 39,254 | 39,254 | - | 39,254 |
| Other Purchased Services | - | 5,798 | - | - | 5,798 | - | 5,798 |
| Other | - | 412 | - | - | 412 | - | 412 |
| General Administration | | | | | | | |
| Other Purchased Services | - | 1,855 | - | - | 1,855 | - | 1,855 |
| Other Supplemental Service | | | | | | | |
| Other Purchased Services | - | 750 | - | - | 750 | - | 750 |
| Total Expenditures | 33,961 | 10,188 | - | 39,254 | 83,403 | \$ 65,697 | \$ 17,706 |
| Receipts Over (Under) Expenditures | (20,986) | (10,188) | - | (5,450) | (36,624) | | |
| UNENCUMBERED CASH, July 1, 2012 | (11,985) | - | 1 | - | (11,984) | | |
| Prior Year Cancelled Encumbrance | - | - | - | 5,450 | 5,450 | | |
| UNENCUMBERED CASH, June 30, 2013 | \$ (32,971) | \$ (10,188) | \$ 1 | \$ - | \$ (43,158) | | |

** Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013

| | GIFTS & GRANTS FUND | | | | | Variance Over (Under) |
|------------------------------------|---------------------|----------------------|---------------------|---------------------------------|---------------|-----------------------------|
| | Gifts & Grants | Hansen Foundation | Vehige Endowment | Crystal McDonald Memorial | Total | Budget** |
| RECEIPTS | | | | | | |
| Donations and Grants | \$ 77,706 | \$ 74,000 | \$ 9,800 | \$ - | \$ 161,506 | \$ 50,948 |
| EXPENDITURES | | | | | | |
| Instruction | | | | | | |
| Salaries | | | | | | |
| Certified | - | 37,000 | - | - | 37,000 | \$ 31,000 |
| Employee Benefits | | | | | | |
| Insurance | - | - | - | - | - | 6,000 |
| Other | - | - | - | - | - | 42,857 |
| Supplies | | | | | | |
| General | 8,015 | - | - | - | 8,015 | - |
| Property | 47,590 | - | - | - | 47,590 | - |
| Total Expenditures | 55,605 | 37,000 | - | - | 92,605 | \$ 79,857 |
| Receipts Over (Under) Expenditures | 22,101 | 37,000 | 9,800 | - | 68,901 | |
| UNENCUMBERED CASH, July 1, 2012 | 3,149 | - | 21,600 | 4,121 | 28,870 | |
| UNENCUMBERED CASH, June 30, 2013 | \$ 25,250 | \$ 37,000 | \$ 31,400 | \$ 4,121 | \$ 97,771 | |

**Gifts & Grants funds are not required by statute to be budgeted, this budget is for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2013

CONTINGENCY RESERVE FUND

| | <u>Actual</u> |
|------------------------------------|--------------------------|
| RECEIPTS | <u>\$ -</u> |
| EXPENDITURES | <u>-</u> |
| Receipts Over (Under) Expenditures | - |
| UNENCUMBERED CASH, July 1, 2012 | <u>163,210</u> |
| UNENCUMBERED CASH, June 30, 2013 | <u><u>\$ 163,210</u></u> |

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2013

TEXTBOOK RENTAL & STUDENT MATERIAL REVOLVING FUND

| | Actual |
|------------------------------------|-------------------------|
| RECEIPTS | |
| Rental Fees & Books | <u>\$ 6,776</u> |
| EXPENDITURES | |
| Instruction | |
| Supplies | |
| Textbooks | <u>1,240</u> |
| Receipts Over (Under) Expenditures | 5,536 |
| UNENCUMBERED CASH, July 1, 2012 | 9,493 |
| Prior Year Cancelled Encumbrance | <u>208</u> |
| UNENCUMBERED CASH, June 30, 2013 | <u><u>\$ 15,237</u></u> |

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2013

DISTRICT ACTIVITY FUNDS

| | <u>Actual</u> |
|------------------------------------|-------------------------|
| RECEIPTS | <u>\$ 15,600</u> |
| EXPENDITURES | <u>16,490</u> |
| Receipts Over (Under) Expenditures | (890) |
| UNENCUMBERED CASH, July 1, 2012 | <u>26,864</u> |
| UNENCUMBERED CASH, June 30, 2013 | <u><u>\$ 25,974</u></u> |

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2013

STATES SCHOLARSHIP FUND

| | <u>Actual</u> |
|------------------------------------|-------------------------|
| RECEIPTS | |
| Interest on Idle Funds | <u>\$ 242</u> |
| EXPENDITURES | |
| Scholarships | <u>500</u> |
| Receipts Over (Under) Expenditures | (258) |
| UNENCUMBERED CASH, July 1, 2012 | <u>18,250</u> |
| UNENCUMBERED CASH, June 30, 2013 | <u><u>\$ 17,992</u></u> |

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-19

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2013

SANSOM SCHOLARSHIP FUND

| | <u>Actual</u> |
|------------------------------------|------------------------|
| RECEIPTS | |
| Interest on Idle Funds | <u>\$ 69</u> |
| EXPENDITURES | |
| Scholarships | <u>800</u> |
| Receipts Over (Under) Expenditures | (731) |
| UNENCUMBERED CASH, July 1, 2012 | <u>10,049</u> |
| UNENCUMBERED CASH, June 30, 2013 | <u><u>\$ 9,318</u></u> |

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2013

AGENCY FUNDS

| <u>Fund</u> | <u>Beginning Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Cash Balance</u> |
|------------------------|-----------------------------------|------------------|----------------------|--------------------------------|
| Student Activity Funds | \$ 43,958 | \$ 87,960 | \$ 82,148 | \$ 49,770 |
| Sales Tax | 225 | 4,235 | 4,318 | 142 |
| LTA Scholarship | - | 153 | 153 | - |
| Site Council | <u>1,181</u> | <u>-</u> | <u>-</u> | <u>1,181</u> |
| Total Agency Funds | <u>\$ 45,364</u> | <u>\$ 92,348</u> | <u>\$ 86,619</u> | <u>\$ 51,093</u> |

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2013

DISTRICT ACTIVITY FUNDS

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|-------------------------------|--|-------------------------|-------------------------|---|---|---------------------------|
| Gate Receipts | \$ 22,425 | \$ 12,738 | \$ 13,129 | \$ 22,034 | \$ - | \$ 22,034 |
| Play | 1,750 | - | - | 1,750 | - | 1,750 |
| Library | 154 | - | - | 154 | - | 154 |
| Book Fair | - | 1,829 | 1,829 | - | - | - |
| Mass Media | 14 | - | - | 14 | - | 14 |
| Calculator Deposits | 663 | 630 | - | 1,293 | - | 1,293 |
| Preschool Committee | 1,858 | 398 | 1,532 | 724 | - | 724 |
| Padlock Fee | - | 5 | - | 5 | - | 5 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total District Activity Funds | <u><u>\$ 26,864</u></u> | <u><u>\$ 15,600</u></u> | <u><u>\$ 16,490</u></u> | <u><u>\$ 25,974</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 25,974</u></u> |

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 5

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2013

STUDENT ACTIVITY FUNDS

| Funds | Beginning Balance 7/1/2012 | Receipts | Disbursements | Ending Balance 6/30/2013 |
|-------------------------------------|----------------------------------|------------------|------------------|--------------------------------|
| Student Activity Funds | | | | |
| Concessions | \$ 3,310 | \$ 14,994 | \$ 14,857 | \$ 3,447 |
| KAYS | 559 | 6,973 | 6,984 | 548 |
| Student Council | 5,044 | 5,690 | 5,905 | 4,829 |
| Junior High Cheerleaders | 2,756 | 3,915 | 3,497 | 3,174 |
| High School Cheerleaders | 1,341 | 7,371 | 7,395 | 1,317 |
| Seventh Grade Class | 606 | 352 | 665 | 293 |
| Eighth Grade Class | 481 | 351 | 302 | 530 |
| Freshment | 656 | 260 | - | 916 |
| Sophomores | 893 | 757 | - | 1,650 |
| Juniors | 2,026 | 5,080 | 6,373 | 733 |
| Seniors | 755 | 1,154 | 1,334 | 575 |
| Yearbook | 8,430 | 11,695 | 8,885 | 11,240 |
| Music | 2,460 | 1,443 | 2,008 | 1,895 |
| Dance Team and Flags | 36 | 3,064 | 3,093 | 7 |
| Volleyball Team | 450 | 1,535 | 1,299 | 686 |
| Football Team | 1,015 | 1,757 | 2,689 | 83 |
| High School Boys Basketball Team | 738 | - | 391 | 347 |
| High School Girls Basketball Team | 394 | 1,398 | 1,378 | 414 |
| Junior High Boys Basketball Team | 193 | - | - | 193 |
| Junior High Girls Basketball Team | 228 | 644 | 644 | 228 |
| Track Team | 777 | 1,665 | 1,685 | 757 |
| Art | 14 | - | - | 14 |
| Spanish Club | 152 | - | - | 152 |
| FFA | 10,644 | 17,862 | 12,764 | 15,742 |
| Total Student Activity Funds | \$ 43,958 | \$ 87,960 | \$ 82,148 | \$ 49,770 |